

MAY 10 2006

**LAW OFFICES OF
McGINN INTELLECTUAL PROPERTY LAW GROUP, PLLC**

A PROFESSIONAL LIMITED LIABILITY COMPANY
PATENTS, TRADEMARKS, COPYRIGHTS, AND INTELLECTUAL PROPERTY LAW
8321 OLD COURTHOUSE ROAD, SUITE 200
VIENNA, VIRGINIA 22182-3817
TELEPHONE: (703) 761-4100
FACSIMILE/DATA: (703) 761-2375; 761-2376
E-MAIL: MCGINNGIBB @ AOL.COM / ADMIN @ MCGINNIPLAW.COM
SENDER'S E-MAIL: DJLECHER @ MCGINNIPLAW.COM

SEAN M. MCGINN
PHILLIP E. MILLER†
FREDERICK E. COOPERRIDER†
JAMES E. HOWARD†
JAMES N. DRESSER
JOHN J. DRESCH
SCOTT M. TULINO
J. BRADLEY WRIGHT†
DONALD J. LECHER
PETER F. MCGETT
†MEMBER OF BAR OTHER THAN VA

May 10, 2006

VIA FACSIMILE

(Total Number of Pages Transmitted: 19, including this cover page)

TO: Examiner BEHNCKE, Christine M. Facsimile No.: 571-273-8300
Art Unit: 3661
United States Patent and Trademark Office

FROM: Donald J. Lecher, Esq. Facsimile No.: 703-761-2375

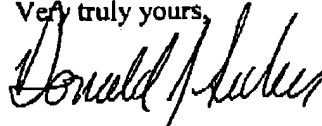
RE: Enclosed After-Final Amendment under 37 C.F.R. § 1.116
U.S. Patent Application No.: 10/665,261
Attorney Docket No.: US-P1732F
Our Reference No.: ITO.017

Dear Examiner BEHNCKE,

Enclosed for filing is a After-Final Amendment under 37 C.F.R. § 1.116 in response to the Office Action mailed on March 7, 2006, in the above-referenced application, which is believed to place of the application in condition for allowance.

Thank you in advance for your kind consideration on this case.

Very truly yours,



Donald J. Lecher, Esq.
Registration No. 41,933
Sean M. McGinn, Esq.
Registration No. 34,386

DJL/SMM
Attachment

US-P1732F/ITO.017

MAY 10 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

NAGURA, Tatsunori

Serial No.: 10/665,261

Group Art Unit: 3661

Filed: September 22, 2003

Examiner: BEHNCKE, Christine M.

For: **DRIVING FORCE DISTRIBUTION CONTROL DEVICE FOR VEHICLE**

Honorable Commissioner of Patents
Alexandria, Virginia 22313-1450

AMENDMENT UNDER 37 C.F.R. §1.116

Sir:

In response to the Final Office Action dated March 7, 2006, please amend the above-identified application as follows: